



POLICE AND CRIME COMMISSIONER FOR CAMBRIDGESHIRE

Internal Audit Progress Report

Presented to the Joint Audit Committee (JAC) – 3 September 2026

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, we will accept no responsibility or liability in respect of this report to any other party.



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KEY MESSAGES

The Internal Audit Plan for 2026/27 was approved by the JAC at the 25 February 2026 meeting. This report provides an update on progress against the plans and summarises the results of our work to date.



Cambridgeshire only plan:

We have issued one final internal audit reports for the 2026/27 plan since the last meeting in July 2026:

- Police and Crime Plan (Substantial Assurance)

BCH plan:

We have issued one final internal audit reports for the 2026/27 plan since the last meeting in July 2026:

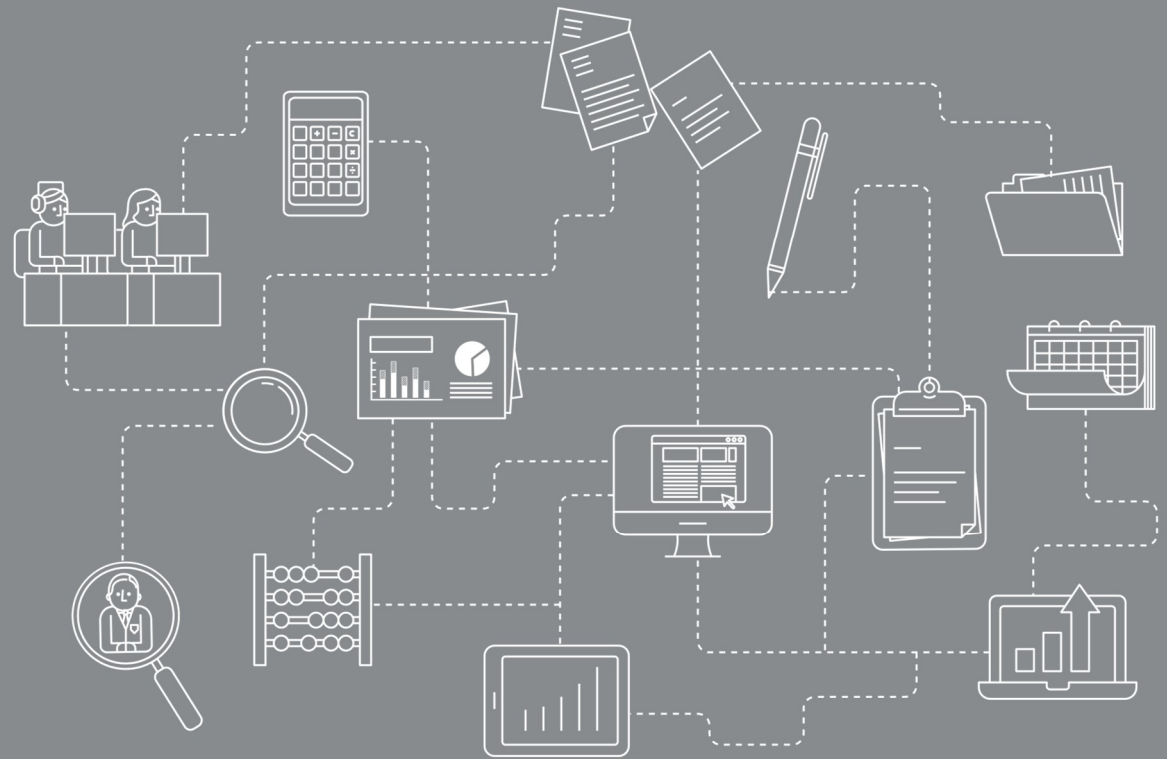
- Vetting (Reasonable Assurance)

Since the last meeting in July 2026, we have met with Chief Officers across the three Forces to discuss changes to the BCH plan. Following planning conversations, the 7Force Procurement audit has been deferred, due to changes in key personnel within the lead Forces (Kent and Essex). Following feedback from the lead Force for the IT General Controls audit (Hertfordshire), it has been agreed that this audit will be changed to IT Application Management, which includes an advisory review of whether BCH has any duplication, under-utilised systems, licensing inefficiencies and opportunities to rationalise or consolidate applications across the collaboration. Further details are provided in Appendix A.

A summary of work of the completed in for the 2026/27 internal audit plans is detailed in Section One. [\[To discuss and note\]](#)

Final Reports

01



1. INTERNAL AUDIT PLANS 2026/27

1.1 Summary of progress to date – Cambridgeshire Only

Assignment	Status / Opinion issued	Actions agreed			Target Timing (as per IA plan)
		L	M	H	
Police and Crime Plan	Substantial Assurance	2	0	0	Q1
Complaints	Fieldwork Underway	-	-	-	Q2
Capital Accounting and Fixed Assets	Scoping – October 2026	-	-	-	Q2
Procurement Under £60k	Scoping – November 2026	-	-	-	Q3
Follow Up	Scoping – March 2027	-	-	-	Q4

1.2 Summary of progress to date – BCH

Assignment and Lead Force	Status / Opinion issued	Actions agreed			Target Timing (as per IA plan)
		L	M	H	
Vetting – Cambridgeshire	Reasonable Assurance	4	2	0	Q1
Occupational Health – Cambridgeshire	Fieldwork Underway	-	-	-	Q2
IT Application Management – Hertfordshire	Scoping – December 2026	-	-	-	Q3
Corporate Review – Bedfordshire	Scoping – February 2027	-	-	-	Q4

Appendices

02



APPENDIX A: OTHER MATTERS

Changes to the Internal Audit Plan 2026/27

Since the last meeting in July 2026, we have met with Chief Officers across the three Forces to discuss changes to the BCH plan. Following planning conversations, the **7Force Procurement** audit has been deferred, due to changes in key personnel within the lead Forces (Kent and Essex). Following feedback from the lead Force for the **IT General Controls** audit (Hertfordshire), it has been agreed across BCH that this audit will be changed to IT Application Management. A summary of the initial brief for the audit is copied below, which includes an advisory review of the suitability of current applications, requiring specialist input. Due to the time and skill input required to complete this review, this audit replaces the IT General Controls and 7Force Procurement reviews.

IT Application Management

A review of the arrangements in place across BCH for recording, managing and maintaining software applications. The audit will consider whether BCH holds a complete and accurate software application register, with clearly assigned system owners, support arrangements, licence information, contract dates, version details and end-of-life or end-of-support status. It will assess how applications are kept up to date through patching, upgrades and supplier releases, including whether responsibilities, prioritisation and monitoring arrangements are clearly defined to ensure updates are applied in a timely manner and risks from unsupported or obsolete applications are managed.

The review will also consider whether BCH has any duplication, under-utilised systems, licensing inefficiencies and opportunities to rationalise or consolidate applications across the collaboration, supporting improved value for money, resilience and operational effectiveness.

Head of Internal Audit Opinion 2026/27

We have issued two final reports to date, both of which were positive assurance opinions and therefore we do not have any concerns to raise with respect to the year-end opinion. We will provide further updates during the year and specifically highlight any negative opinions that may impact our year-end opinion.

FOR FURTHER INFORMATION CONTACT



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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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Audit outcome overview – Police and Crime Plan



Background

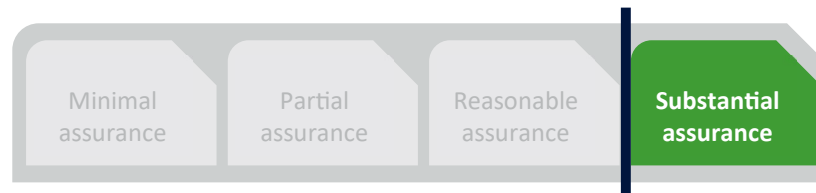
A review of the Police and Crime Plan was undertaken at the Police and Crime Commissioner for Cambridgeshire as part of the 2026/27 internal audit plan. The objective of the review was to assess the adequacy and effectiveness of the control framework surrounding the Police and Crime Plan, including the approval of the plan, documentation of its priorities, and the effectiveness of scrutiny and challenge around delivery.

The Police and Crime Commissioner drafts the Police and Crime Plan following election and presents for review and approval through the Police Accountability Board and Police and Crime Panel. The OPCC is responsible for publishing the Police and Crime Plan and associated updates to ensure accessibility and transparency to stakeholders and the public. The current Police and Crime Plan runs from 2025 to 2028, following this the governance of the organisation will move into transition arrangements, in line with police reform.

Performance against the Police and Crime Plan is monitored through a combination of mechanisms. A delivery plan is maintained and regularly updated to monitor progress against priorities, with the OPCC Senior Leadership Team (SLT) meeting on a fortnightly basis to review delivery, identify risks or delays, and coordinate mitigating actions. In addition, performance reporting is undertaken on a cyclical basis, with summary updates presented to the Police and Crime Panel twice yearly, alongside more detailed deep dives into specific priority areas throughout the year. The Police Accountability Board (PAB) meets approximately every six weeks where the Commissioner holds the Chief Constable to account for performance.



Internal audit opinion



Taking account of the issues identified, the OPCC can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.



Conclusion

Overall, we found that the control framework surrounding the Police and Crime Plan to be well-designed and applied. The Police and Crime Plan had been formally reviewed, approved and published, with clear ownership allocated across the SLT. The PAB and Police and Crime Panel reviewed regular delivery updates and thematic reporting that was publicly accessible, demonstrating transparency and effective governance.

However, we identified that governance arrangements could be improved by ensuring that the Police and Crime Panel make a clearly documented assessment of the progress made against the delivery plan. We also noted scope for improvement in the completeness of the SLT Terms of Reference.



Key audit themes

We identified the following weaknesses which have led to the agreement of two low priority management actions.

Governance – The SLT Terms of Reference did not explicitly reflect the meetings role in overseeing delivery of the Police and Crime Plan, the absence of an action log limited evidence that actions arising from discussions were tracked through to completion. **(Low)**

Governance – Police and Crime Panel minutes evidenced discussion of performance and progress against the delivery plan; however, they did not clearly document whether the Panel had formally assessed progress as satisfactory or identified that improvement was required. **(Low)**

We identified the following controls that were designed adequately and complied with in practice.

Police and Crime Plan Approval – The Police Accountability Board reviewed the 2025 to 2028 Police and Crime Plan prior to the plan being endorsed by the Police and Crime Panel.

Police and Crime Plan Publication – The Police and Crime Plan was published on the OPCCs website and made available to staff via SharePoint.

SLT Ownership – The Police and Crime Plan has five thematic pillars, we confirmed that SLT members were allocated Police and Crime Plan pillars to deliver, the leads responsible for each pillar were invited to the SLT meeting where work undertaken against the delivery plan was discussed.

Police Accountability Board – PAB reporting evidenced that the Commissioner held the Chief Constable to account for performance in line with its Terms of Reference, including through delivery plan updates and thematic deep-dive reports aligned to each Police and Crime Plan pillar, with Chief Constable commenting on related outcomes and performance metrics.

Police and Crime Panel – We confirmed that the Police and Crime Panel reviewed six-monthly delivery plan updates covering all pillars, alongside thematic deep dive reports for each individual pillar within the Police and Crime Plan. Meeting minutes captured key discussion points, questions raised by panel members, and decisions taken during the forum. Where challenge was raised and actions identified, these were recorded in the Police and Crime Panel Soft Action Tracker. The tracker was reviewed and updated at each meeting.

Police and Crime Panel – We confirmed that the Police and Crime Panel reviewed six-monthly delivery plan updates covering all pillars, alongside thematic deep dive reports for each individual pillar within the Police and Crime Plan. Meeting minutes captured key discussion points, questions raised by panel members, and decisions taken during the forum. Where challenge was raised and actions identified, these were recorded in the Police and Crime Panel Soft Action Tracker. The tracker was reviewed and updated at each meeting.

Audit outcome overview - Vetting



Background

A review of Vetting was undertaken at Bedfordshire, Cambridgeshire and Hertfordshire Police and Crime Commissioners and Police (BCH) as part of the collaborated internal audit plan for 2026/27. The objective of the review was to assess the adequacy and effectiveness of controls surrounding the application of vetting processes across BCH.

The vetting process operates in accordance with the College of Policing Vetting Authorised Professional Practice (APP), supported by local procedures and governance arrangements. The Vetting APP is the College of Policing's national guidance that sets out the requirements for vetting police officers, staff and other individuals with access to police information, systems or premises, helping forces assess suitability, integrity and security risks consistently.

The vetting process is owned by the BCH Professional Standards Department (PSD), with day-to-day responsibility delegated to the Vetting Unit, Vetting Manager and associated operational teams. Vetting activity is administered through the Core-Vet system, which is used to manage applications, record vetting decisions and maintain audit trails.

The Angiolini Inquiry was an independent inquiry established to review policing practices, culture and vetting arrangements, and to make recommendations aimed at strengthening public confidence and improving standards across policing. Part One, published in March 2024, focused on police vetting, professional standards and organisational learning, while Part Two, with its first report published in December 2025, examines wider policing culture, misconduct arrangements and the effectiveness of measures designed to prevent similar failings across policing. The findings and recommendations of the inquiry have increased the focus on the effectiveness of vetting arrangements and the need for robust governance and oversight of vetting activity across police forces.



Internal audit opinion



Taking account of the issues identified, the Force(s) and OPCC(s) can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Conclusion

Overall, we found that the vetting control framework was generally well-designed and operating effectively. The vetting process was designed to comply with APP requirements, supported by governance arrangements including regular internal assurance activity. We noted that the unit had effective processes in place to monitor disproportionality. In addition, the unit had responded proactively to recommendations arising from the Angiolini Inquiry, incorporating relevant requirements into operational processes and monitoring implementation through governance arrangements. Our testing of Management Vetting (MV), Recruitment Vetting (RV), Non-Police Personnel Vetting (NPPV), appeals and transferees, evidenced that required vetting checks were completed and appropriately recorded in the majority of instances.

Exceptions were identified in relation to re-vetting following triggers, including instances where re-vetting following role changes was not completed or evidenced within the expected timeframe.



Key audit themes

We identified a single instance where a vetting review following change in circumstances had not been adequately documented. In addition, annual user access reviews focused primarily on identifying inactive accounts and relied on users confirming whether access was still required, rather than incorporating a formal assessment of whether access remained appropriate for current business needs. A number of procedure documents did not contain review dates, approval records or version control information.

We identified the following exceptions, resulting in the agreement of two medium and four low priority management actions.

Vetting Triggers (Non-Compliance with Procedures) – Sample testing identified four exceptions from a sample of ten vetting cases involving role changes, where required vetting activity had not been completed before staff commenced new roles. This included two staff moving into Firearms Licensing roles, one staff member joining Organised Crime, and one role change where no evidence of a vetting review or appraisal was recorded within Core-Vet. A process was required to document the approval of urgent role changes prior to vetting completion, whilst the individual Force's did not consistently notify the Vetting Unit of role changes in a timely manner. **(Medium x2)**

Management Vetting (Record Keeping) – One instance was identified where a record of the identity check completed had not been evidenced on the vetting file, although management advised that the check had been completed, no evidence was in place to support this. **(Low)**

User Access (Design of the Control Framework) – Whilst access roles and permissions were clearly defined and operating as intended, the annual access review process was limited to identifying inactive users and relied on individuals confirming whether access was still required. We also noted that standard access profiles had been developed based on historical approvals and were not formally reviewed against current requirements. **(2x Low)**

Policies and Procedures – Through review of five local vetting procedures from the suite of 29 documents, we identified instances where review dates, approvers and version control information were not documented. In addition, the SOP for Financial Checks was dated February 2021 and it was unclear whether it had been subject to recent review. As a result, we were unable to confirm that all procedures remain current, approved and aligned to existing processes. **(Low)**

We found the following controls to be well-designed and consistently applied.

Policies and Procedures – The national Vetting APP provides a clear framework for vetting requirements, decision-making and responsibilities. The BCH scheme of delegation was in place, setting out decision-making authority and roles within the vetting function, with approval from the three Chief Constables. Local procedures tested also contained clear guidance supporting operational delivery.

Angiolini Inquiry Implementation – Recommendations arising from the Angiolini Inquiry had been assessed and mapped to existing vetting processes. This included the use of the Police National Database (PND) when individuals seek to transfer between forces, requirements to record vetting enquiries and decisions relating to the refusal, suspension, withdrawal and granting of clearance, and consideration of unsecured personal debt.

Recommendations requiring local ownership were monitored through governance processes, and previously outstanding actions had been incorporated into operational procedures following publication of updated national guidance.

Role-Based Access Controls – Data analytics was performed comparing the full user population in the vetting system to the current employees from HR, to identify inactive users and support the assessment of whether access remained appropriate, with no exceptions identified.

Sample testing confirmed that access levels were aligned with defined user groups, assigned permissions and users' roles. Monthly reports were produced and shared with the Vetting Manager, which highlighted the users added and removed from the vetting system.

Monitoring of Disproportionality – The Vetting Unit undertook regular analysis of vetting outcomes across protected characteristics and reported findings through governance forums. Tactical and Strategic Scrutiny Panels reviewed themed case samples, maintained action logs and monitored progress against identified actions, supporting transparency and oversight of potential disproportionality.

RV, MV and NPPV Vetting – Sample testing of 60 vetting files, comprising 20 MV, 20 RV and 20 NPPV cases across the three Force's, confirmed that applicable vetting checks were generally completed and appropriately documented. Files evidenced completion of key enquiries including residency, intelligence, counter terrorism checks, and financial checks where required, with decisions supported by documented rationale and clear audit trails. No exceptions were identified within the NPPV sample, while the limited exceptions within the MV and RV samples are documented in the detailed findings.

Appeals – Sample testing of appeals submitted since April 2025, confirmed that appeals were appropriately recorded within Core-Vet, supported by clear documentation and the decision rationale. Each appeal was assessed using the National Decision Model (NDM), with records retained to evidence the information considered and the basis for the final decision, which was reviewed by a Vetting Supervisor.

Transferees and Re-Joiners – Sample testing of 10 transferee and re-joiner vetting files confirmed that cases were supported by the required vetting checks and transferee-specific enquiries. Files contained evidence of conduct history reviews, prior force enquiries and documented decision-making supporting the final outcome.

Internal Assurance and Reporting – The Vetting Unit operates a structured programme of assurance activities, including monthly dip sampling, annual deep dives and bi-monthly performance reporting. Testing confirmed that identified issues were tracked through to resolution, actions were maintained within governance logs and performance information was regularly reviewed by senior leadership.

Vetting compliance reported to the PSD Performance Meeting remained high, with more than 99.5% of officers and staff holding the required level of vetting clearance. The number of employees with lapsed vetting remained low and stable, with outstanding cases primarily relating to long-term sickness or specific individual circumstances under review. Time taken for staff to be vetted was also reported as trending positively, with 62% of applications completed within one month and 85% completed within three months.

Summary of management actions

The action priorities are defined as:

 **High:** immediate management attention is necessary
  **Medium:** timely management attention is necessary
  **Low:** there is scope for enhancing control or improving efficiency

Ref	Management action	Priority	Responsible owner	Date
5	BCH will ensure that all role changes requiring a vetting review, appraisal or re-vet are completed and recorded on Core-Vet before staff commence their new role. Where this cannot be achieved, a formal exception process will be implemented, with clear rationale and supporting records maintained within Core-Vet.	M	Anna Wright and Gary Jeram	30 October 2026
6	BCH will formally remind all line managers within the three Force's to ensure that notifications of role changes are communicated to the Vetting Unit immediately. The Vetting Unit will report any instances of non-compliance to senior officers within the Force's.	M	Anna Wright and Gary Jeram	30 October 2026